



Rule(s) Review Checklist Addendum
(This form must be filled out electronically.)

This form is to be used only if the rule(s) was/were previously reviewed, and has/have not been amended subsequent to that review.

All responses should be in **bold** format.

Document(s) Reviewed (include title):

WAC 458-30-500: Definitions of terms used in WAC 458-30-500 through 458-30-590;

WAC 458-30-510: Creation of district – Protest – Adoption of final assessment roll;

WAC 458-30-520: Notification of district – Certification by Assessor – Estimate by district;

WAC 458-30-525: Notification of final assessment roll;

WAC 458-30-530: Notification of owner regarding creation of district;

WAC 458-30-540: Waiver of exemption;

WAC 458-30-550: Exemption – Removal or withdrawal;

WAC 458-30-560: Partial benefit assessment – Computation; and

WAC 458-30-570: Connection subsequent to final assessment roll; and

WAC 458-30-590: Rate of Inflation - Publication - Interest rate - Calculation.

Date last reviewed: : 6/23/00 & 9/97 (WAC 458-30-590)

Reviewer: **Kim M. Qually**

Date current review completed: 6/15/05

Briefly explain the subject matter of the document(s):

The goal and purpose of **WAC 458-30-500** is to provide definitions of the terms used in WACs 458-30-500 through 458-30-590. This series of rules deal with special benefit assessments in relationship to classified farm and agricultural and timber land.

The goal and purpose of **WAC 458-30-510** is to explain the steps a local government must take to form a local improvement district. When a local improvement district has been formed landowners within the district are generally required to pay a special benefit assessment to pay for the improvement. Land classified as either farm and agricultural or timber is exempt from these assessments as long as the land remains classified. The rule also provides that landowners may protest the formation of a local improvement district.

The goal and purpose of **WAC 458-30-520** is to describe the process that follows the creation of a local improvement district, such as notice to the county assessor and legislative authority, the assessor duties upon receipt of this notice, and the district's responsibilities.



The goal and purpose of WAC 458-30-525 is to explain the procedures that follow the adoption or confirmation of a final special benefit assessment roll as outlined in RCW 84.34.320.

The goal and purpose of WAC 458-30-530 is to explain the duty of the assessor to notify an owner of classified farm and agricultural or timber land about: the creation of a local improvement district; the exemption of the classified land from the special benefit assessment related to the district; the option the landowner has to waive this exemption; the assessment that will be imposed unless the owner waives the exemption; the assessment that will be imposed in the case of a residence; the connection charge, and the additional charges that will be incurred if the owner chooses to connect to the service after the improvement district is created and the final assessment roll is compiled. This rule also informs the owner of his or her right to appeal the formation of the improvement district.

The goal and purpose of WAC 458-30-540 is to explain the landowner's right to waive the exemption from special benefit assessment provided in RCW 84.34.320 for classified farm and agricultural and timber land. The rule explains the waiver process.

The goal and purpose of WAC 458-30-550 is to explain what occurs when classified land that has been exempt from the special benefit assessment is withdrawn or removed from the current use program.

The goal and purpose of WAC 458-30-560 is to describe how classified land is treated when a partial special benefit assessment is made as a result of a connection to a domestic water system, sewerage facility, or road improvement. The rule explains how the amount of the partial assessment is calculated; this includes the five different methods of assessment a local improvement district may use.

The goal and purpose of WAC 458-30-570 is to explain how the amount of special benefit assessment is calculated if the classified farm and agricultural or timber land is connected to the local improvement after the district has been created and the special benefit assessment roll has been finalized.

The goal and purpose of WAC 458-30-590 is list an annual rate of inflation. This rule is amended annually to provide county officials with a rate of inflation used in calculating interest that is added to previously deferred special benefit assessments. When farm and agricultural or timber land classified under chapter 84.34 RCW is removed or withdrawn from the current use program the amount of deferred special benefit assessment plus interest becomes due and payable to the county.

Type an "X" in the column that most correctly answers the question, and provide clear, concise, and complete explanations where needed.

1. Public requests for review:



YES	NO	
	X	Is this document being reviewed at this time because of a public request?

If "yes," provide the name of the taxpayer/business association and a brief explanation of the issues raised in the request.

Not applicable

2. Related statutes, interpretive and/or policy statements, court decisions, BTA decisions, and WTDs:

YES	NO	
X		Are there any statutory changes subsequent to the previous review of this rule that should be incorporated?
	X	Are there any interpretive or policy statements not identified in the previous review of this rule that should be incorporated?
	X	Are there any interpretive or policy statements that should be repealed because the information is currently included in this or another rule, or the information is incorrect or not needed?
	X	Are there any Board of Tax Appeals (BTA) decisions, court decisions, or Attorney General Opinions (AGOs) subsequent to the previous review of this rule that provide information that should be incorporated into this rule?
	X	Are there any administrative decisions subsequent to the previous review of this rule that provide information that should be incorporated into the rule?
	X	Are there any changes to the recommendations in the previous review of this rule with respect to any of the types of documents noted above?

If the answer is "yes" to any of the questions above, identify the pertinent document(s) and provide a brief summary of the information that should be incorporated into the document.

Laws of 2001, c 249, s 12 - amended the statutory definition of "timber land" - "timber" was substituted for "forest" crops.

3. Additional information: Identify any additional issues that should be addressed or incorporated into the rule. Note here if you believe the rule can be rewritten and reorganized in a more clear and concise manner.

WAC 458-30-500 - Definitions: There are a couple of edits/changes that need to be made at sometime but there is no immediate need to amend the rule. It references WAC 458-30-580 that has been repealed, therefore it should be deleted and replaced with WAC 458-30-590 into which the contents of WAC 458-30-580 was incorporated. In the definition of "timber land" the rule mentions "forest crops" that has been changed to "timber crops" in the definition of "timber land" contained in RCW 84.34.030(3).



4. Listing of documents reviewed: The reviewer need identify only those documents that were not listed in the previous review of the rule(s).

Statute(s) Implemented:

RCW 84.34.020 - Definitions;

RCW 84.34.300: Special benefit assessments for farm ad agricultural land or timber land – Legislative findings - Purpose;

RCW 84.34.310: Special benefit assessments for farm and agricultural land or timber land – Definitions;

RCW 84.34.320: Special benefit assessments for farm and agricultural land or timber land – Exemption form assessment – Procedures relating to exemption – Constructive notice of potential liability – Waiver of exemption;

RCW 84.34.330: Special benefit assessments for farm and agricultural land or timber land – Withdrawal from classification or change in use – Liability – Amount – Due date – Lien;

RCW 84.34.340: Special benefit assessments for farm and agricultural land or timber land – Withdrawal or removal from classification – Notice to local government – Statement to owner of amounts payable – Delinquent date – Enforcement procedures;

RCW 84.34.360: Special benefit assessments for farm and agricultural land or timber land – Rules to implement RCW 84.34.300 through 84.34.380;

RCW 84.34.370: Special benefit assessments for farm and agricultural land or timber land – Assessments due on land withdrawn or changed; and

RCW 84.34.380: Special benefit assessments for farm and agricultural land or timber land – Application of exemption to rights and interest preventing nonagricultural or nonforest uses.

Interpretive and/or policy statements: **None**

Court Decisions: **None**

Board of Tax Appeals Decisions (BTAs): **None**

Appeals Division Decisions (WTDs): **Not applicable**

Attorney General Opinions (AGOs): **None**

Other Documents: **Laws of 2001, c 249, s 12**

5. Review Recommendation:

 X Amend - **WAC 458-30-590 (updated annually)
WAC 458-30-500 (update in conjunction with 2005 changes to WAC 458-30-590 - expedited adoption based on statutory changes)**

 Repeal/Cancel

 X Leave as is

 Begin the rule-making process for possible revision.



Explanation of recommendation: Provide a brief summary of your recommendation, whether the same as or different from the original review of the document(s). If this recommendation differs from that of the previous review, explain the basis for this difference.

If recommending that the rule be amended, be sure to note whether the basis for the recommendation is to:

- Correct inaccurate tax-reporting information now found in the current rule;
- Incorporate legislation;
- Consolidate information now available in other documents; or
- Address issues not otherwise addressed in other documents.

Nothing has changed in this area of the current use program since the last review of these rules. No AGO's, BTA decisions, or court cases been written. The rules are working fine as written. WAC 458-30-580 was incorporated in WAC 458-30-590 and the statutory definition of "timber land" was amended in RCW 84.34.020(3); therefore minor changes need to be made to WAC 458-30-500 that could be done in conjunction with 2005 annual changes WAC 458-30-590.

WAC 458-30-590 is amended annually, via expedited process, as required by RCW 84.34.310 and 84.34.330.

6. Manager action: Date: 6/20/05

AL Reviewed and accepted recommendation

Amendment priority (to be completed by manager):

X 1
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